

NEW YORK HERALD

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Isolation do come to getting the appropriations down from an actual spending basis of \$127,000,000 for the present fiscal year to \$100,000,000 for the next fiscal year, by exactly so much will they make it the easier for the State to go still lower the following year and make it next to impossible for anybody to propose thereafter to start the spending on a rush upward again.

The hundred million goal must be reached, and then some!

Debs the Unkind.

Our neighbor the World was an energetic advocate of freedom for the so-called political prisoners. It counseled the Administration to set them all loose, from Debs down. The World's news article on the interview on Monday between President Harding and Debs contains a paragraph which may interest the soft hearted editor of the World as well as others of our readers:

"There was no word from the President or his guest as to what was discussed. Mr. Debs said the proprietors would not permit him to divulge it. The World nevertheless knows the conversation turned on Debs's political and economic convictions, and that Debs not only said he was not sorry for any utterance of his own with respect to the war but reiterated his opinions; declared he would not support any war for any government on earth, and as long as he had breath and voice he would travel the path laid out by his own mind and heart."

Governor Miller's Great Work in Cutting Out Waste.

When Governor MILLER set to almost twelve months ago to stop the wild spending debauch into which this State had plunged under the influence of the war period he got the Legislature to cut the appropriations down to some \$138,000,000. On the face of it this was some nine millions below the previous annual appropriations. As a matter of fact, however, it was a reduction in the cost of State government by eighteen millions, because in the appropriations made for Governor MILLER's administration there were deficiency items of considerably more than nine millions to take care of previous overspendings. The funds requested and obtained by the Governor from the Legislature for actual spending by his own administration, therefore, were in reality no more than about \$127,000,000.

As the Governor had warned all departments that there could be no overspendings under him and as nobody had any doubt that he meant what he said the eighteen millions saved looked good enough to the public for a beginning. But it did not look good enough to the Governor. What Governor MILLER wanted to do was to get his administration in training with a pretty fair start and then show what really could be saved by not spending even what had been appropriated for his departments to spend. They stayed so carefully within their appropriations, in fact, that when a legal bombshell was exploded under the State it did not disturb the MILLER administration in the very least.

The legal bombshell was the Court of Appeals decision against the constitutional of the bonus bond act. When the court declared the bonus measure unconstitutional its opinion at the same time rendered null and void the direct tax law's whole debt service item which was to provide millions more than the money required for interest and sinking fund payments on the bonus bonds.

It was taken for granted on all sides that there would have to be special legislation or other emergency action to make up for the \$11,475,000 direct tax revenues which the court decision thus cut off and only a part of which had been intended for the bonus purposes. But the MILLER administration had been practicing economy to such good effect that when it lost the \$11,475,000 which had been expected to come into the treasury, but now could not come in, the Governor astonished the public by announcing that the State could get along without it and nothing would be done to make up any of the missing revenue.

This is why those who have learned how the Governor saves all he says he will save and more than he says he will save are expecting some highly interesting news from Albany in the way of budget cuts for the new year when the Legislature meets and the second year of his administration begins next week. What there still is to do in this matter may be seen in the record when the State appropriations were rushing up to \$145,000,000 under the policy of rising squander before Governor MILLER stepped in and turned it back. The scandalous story runs as follows:

1914\$47,899,000
191563,997,000
191655,100,000
191775,742,000
191881,255,000
191995,400,000
1920145,200,000

It looks as if a man like Governor MILLER saving eighteen million in his first year might get the State expenditures well in hand by the end of his second year in office that the General Fund Budget Appropriations could again go below \$100,000,000.

THE NEW YORK HERALD knows that they ought not to be above \$100,000,000 for this coming year, but it also knows that it is much slower work getting expenses safely and surely down than it is leaving them run riotously up.

But by as near as Governor MILLER, the Budget Commission and the Leg-

physical education in Le Young Men's Christian Association and the leader in the Play for Everybody movement, tells in a current number of the Outlook of being with a Chinese merchant who signed a letter cordially inviting Japanese sporting clubs to come over for Chinese games and immediately afterward another containing a flaming call to the Chinese people to establish a boycott against Japanese goods. This Chinese merchant, who was president of the Chinese Athletic Association, said: "No matter what attitude it may be necessary for us to take in business or politics, on the field of sports we can meet as friends."

The Far Eastern Games started by Americans at Manila in 1913 brought athletes from China, Japan and the Philippines together. The Japanese discovered that the "American possessions," as they disdainfully called the Filipinos, could none the less beat them at sports. Since then meets have been held every two years in the capital of one of the three countries, and all in the friendliest rivalry.

Indeed sports seem to make an appeal to Oriental character where Western music and art often fail. The Oriental facial immobility, developed through centuries of self-discipline, falls off at the football field like a mask. Oriental rooting would do credit to an American crowd with BARE RUTH at the bat.

Is Dust Man's Enemy?

More and more the influence of dust in the air in its effect on health is realized. On the Atlantic seaboard about the only dust problem is that created in city streets and the street sweepers' rattan broom. It is a dust composed mainly of paving material, animal waste and vegetable waste ground to a degree of fineness that enables a very light breath of air to pick it up and hold it in suspension for a considerable length of time.

Alaskan Forest Conservation.

Improvidence such as that which has destroyed three-fifths of the forests of the continental United States can be avoided in Alaska, Colonel W. B. GREELEY, Chief of the Forest Service, points out in his annual report. In Alaska is the equivalent of 6 per cent. of the timber in the United States. Wisely handled, this supply could meet a third of the American demand for paper pulp.

The conservation system which Colonel GREELEY recommends would not, he explains, put forests under lock and key. He would expand forest industries as rapidly as markets for the products could be found, but within "limits of the control necessary to keep the land productive and to provide a perpetual" supply of raw material for manufacture into lumber and paper.

This is the true mission of conservation. Too often it is interpreted to mean withdrawal of natural resources from human use, but such withdrawal defeats the object of conservation. Wise use, not abandonment of nature's gifts, marks the nation truly thrifty.

Last Great Indian Fight.

December 28 is a red letter day in the calendar of the old Indian fighter and a memorable day in the annals of Indian warfare in this country. On this date, thirty-one years ago, began the battle of Wounded Knee, South Dakota, the chief engagement in the last war of importance which the Federal Government carried on against the Indian.

This last war had many of the romantic features which the observer more than the actual participant attached to border warfare. It was in a measure an aftermath of the battle of the Little Big Horn, in which Custer and his command were lost, in that the Sioux were again the chief Indian participants and the crafty old warrior, SITTING BULL, who had escaped to Canada after that battle, was again the principal instigator of his tribe's uprising against the white man. In it were engaged General NELSON A. MILES and many other officers who had seen long service in the West and many Indian chiefs, Big Foot, CRAZY HORSE, LITTLE CROW and others whose skill as commanders were recognized by their foe. An inciting cause was the Messianic craze which was sweeping over the tribes of the Northwest and which had been fostered by fanatical medicine men who predicted the coming of a conquering Messiah.

The disaffection was widespread. Involving many tribes which before had not been hostile. "It is a more comprehensive plot," General MILES reported, "than anything ever inspired by TRUMPER or even POMTAC. Insufficient food, religious delusion and the innate disposition of the savage to go to war must be held responsible." In fact, most of the elements of Indian wars in this country seemed combined in this last organized effort of the red man to prove his skill as a warrior.

The war began by the usual attack upon the white settlers. On December 15 SITTING BULL was captured and in an attempted rescue the chief, his son, CROW FOOT, and many of his followers were killed and their camp seized. To revenge SITTING BULL's death the remnant of his band, joined by Big Foot's band and about 200 other warriors, started on the warpath. They were surrounded by troops under command of Major WHITESIDE on the evening of December 28, 1890, and while pretending to surrender they made an attack upon the dismounted troops. The fight continued part of the next day, the Indians making their way into the shelter of ravines. Artillery was used against them and Big Foot, most of his band and many of the women and children, in all about 300 persons, according to report, were killed.

The sport wave is helping to smooth out hostilities in the Far East. ELWOOD BRUNN, secretary of the

Good Also in Hospitals.

A Staten Island Instance Cited in Reply to Recent Criticisms.

TO THE NEW YORK HERALD: "The evil that men do lives after them, this is oft interred with their bones." This is in reference to the recent criticism of such institutions as the Polytechnic under Government management and the Fox Hills Sanatorium. Are there no kind words to say about any of them or the good work of the physicians and nurses?

I have recently visited the emergency ward of the United States Marine Hospital on Staten Island. In all my long and varied experience as a trained nurse I have never seen the equal of the kind and gentle care shown by Dr. Palmer and the nurse in charge. I witnessed the arrival of a feeble old woman who was desperately ill. I have personally seen Dr. Palmer in his anxiety that this man should be handled as tenderly as possible himself do the menial work that falls usually to the lot of a hospital orderly. That this is not a lone case is evidenced by the number of soldiers who returned to give thanks for previous treatment at this ward and hospital.

It seems to me that with all the afflictions about ill treatment in hospitals an example like this should not go unnoticed. We too often take for granted the care and attention lavished on the sick by physicians and nurses, and that they are but human beings and appreciate the acknowledgment of good work as well as those of us in other lines of endeavor. We are hasty in criticism, we should be no less hasty in praise.

CORNELIA ELISH.

BROOKLYN, December 27.

Crimes and the Races.

Southern Whites Upheld in Their Attitude Toward Negroes.

TO THE NEW YORK HERALD: It is a shame that the gentleman who signs himself "R." in his letter on "Crimes and the Races" should present his statements in a way that is sure to arouse resentment. In saying that Southern law is unjust, that Southern law is the hands of the Spaniards might knock out one or two of our ships. If only the army were one-tenth as ready as the navy we would fix that whole business in six weeks before the sticky season was well under way, but what will happen now I don't know. You are quite right about not using battlefields for blocking purposes, and I hope that we can speedily put them to better use. Have you any definite idea as to the amount of provisions in Havana, and how long before the place falls? I agree with you when you say that such places as Matanzas are "hot."

These letters, together with many other moments and records of Col. LEWIS, Major, Dec. 27.

White Magic.

My rose bush stood all stiff and stark, Of leaf and bud bereft. On sprays once garlanded with bloom The thorns alone were left; But on the withered skeleton One night the snowflakes fell. And in the frosty morning, lo! I saw a miracle.

The bare brown twigs were changed to verdant green, And coral dazzling white, Immaculate in loveliness. Unmarred by worm or blight, The dry dead branches lived again. For each one bending low Beneath its spotless burden bore A glistering rose of snow.

MINNA IRVING.

What Americans Read.

Efficient Advertising and Large Sales of Books.

TO THE NEW YORK HERALD: Quite frankly, don't you think that an editorial or professional analysis of the sale of books should consider the sales efforts as well as the literary elements?

As a bookseller I had opportunities to observe that months before "Helen of the Old House" was issued the publishers equipped their best salesmen with exceptional sales talks and display formations. The publishers' advertising department distributed attractive postcards, pictures and window strips. It advertised well and widely in newspapers and in magazines. It extended its advertising campaign by placing in book stores phonograph records of Harold Bell Wright reading from his "Helen of the Old House."

Do you remember that "Helen of the Old House" would have sold so well if it had not had original yet same advertising men behind and before it, assisted and complemented by a good sales force, and all directed by a shrewd business man?

To review a book is "drinking with sentiment" and virtue is part of a reviewer's task in estimating a book's literary values. As a review it is complete regardless of whether it considers the sales elements or not. But an analysis of the sales as a study of popular taste in reading is incomplete if it is not accompanied by a study of the sales efforts and falls to recognize sales efforts. This you failed to consider in your editorial article on "What Americans Read."

C. W. H.

New York, December 27.

"Anchors Aweigh."

Two More Stanzas Added to the Navy's Football Song.

TO THE NEW YORK HERALD: The version of "Anchors Aweigh" supplied by one of your correspondents omits a stanza, as follows:

Get under way, Navy,
Docks cleared for the fray.
We'll hold true Navy Blue
So Army don't grow Gray-y-y
Full speed ahead, Navy,
Army, leave to
Furl Black and Gray and Gold
And Hold the Navy,
Hold the Navy Blue!

JANET MAY O'CONNOR,
New York, December 27.

Midshipmen in Battle.

TO THE NEW YORK HERALD: The favorite verse sung at the United States Naval Academy song, "Anchors Aweigh," as sung by the midshipmen's brigade and old graduates, include the following, in addition to those already quoted:

When bigges fill and timbers crack,
Oh! Navy men stand by;
We're out to show 'em enemy,
Or know the name why.
Stand by the guns, Navy,
Anchors aweigh!
Oh! Navy blue, we're backing you,
To sink the Army gray.

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A Move for Peace.

Kneeler-How would you reduce under sea tonnage?
Bocker-Tell how much the fish really weigh.

Good Also in Hospitals.

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Roosevelt Urged Swift War on Spain

Letter to 'Fighting Bob' Evans Reveals That He Pressed Action Upon McKinley.

Two hitherto unpublished letters showing how Theodore Roosevelt, as Assistant Secretary of the Navy, advised President McKinley to precipitate war with Spain five weeks before the war actually started, were made public yesterday by Col. William Boyce Thompson, president of the Roosevelt Memorial Association.

The letters were written by Col. Roosevelt to Capt. Robley D. Evans (later Admiral). The first one, dated March 18, 1898, five weeks before the declaration of war, refers to the sailing of a Spanish torpedo boat flotilla, which had been sent to Cuba as an obvious preparation for war with the United States. It says:

"No one shall see your letter, which I have this minute received; but I shall go in and speak to the Secretary as strongly as I know how. I have for some days been insisting exactly as you advise in your letter, only as to the Admiral but as to the Spanish torpedo catchers, and as to the need of picket boats for our fleet. I told the President yesterday that we ought to treat the sailing of those Spanish torpedo catchers as a European Power would the mobilizing of a hostile army on its frontiers."

"As to yourself, I have spoken to the Secretary again and again about you, and I can't help believing that you will be given the command not only of a ship, but of a squadron, as soon as hostilities break out."

The second letter was dated the day after the war began. It says:

"I have been hurrying up the marines all I know how, but they are not getting down to you at once. Let me know if you haven't got some catchers, or at least appliances for them. As you know, I have been a heretic about the bombardment and the destruction of the Spanish fleet. I think we could probably whip the enemy even with crippled battleships, but I don't want to try; and I don't think I hope that we can knock out one or two of our ships. If only the army were one-tenth as ready as the navy we would fix that whole business in six weeks before the sticky season was well under way, but what will happen now I don't know. You are quite right about not using battlefields for blocking purposes, and I hope that we can speedily put them to better use. Have you any definite idea as to the amount of provisions in Havana, and how long before the place falls? I agree with you when you say that such places as Matanzas are 'hot.'"

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Revenue Opinion 1073.

It Aims at Making Stockholders Pay Additional Income Tax.

TO THE NEW YORK HERALD: The editorial article in your paper entitled "The Square Deal at Last" prompts me to call your attention to Revenue Department law opinion 1073, reported in bulletin 48-21, pages 7 and 9, and especially to the final summing up, which reads as follows:

For the reasons above stated it is concluded that provision made by a corporation in 1918 or subsequent years from the realization of appreciation of corporate assets accrued before March 1, 1913, is taxable income to the stockholder when distributed as a dividend in 1919 or subsequent years.

The bulletin covering this opinion was issued under date of October 26, 1921, and raised a storm of criticism on the floor of the Senate—see Congressional Record, November 4, pages 8112-8118—and resulted in the Senate immediately inserting the following clause in the new law:

But any earnings or profits accumulated or increase in value of property accrued prior to March 1, 1913, may be distributed free of taxation.

In order that you may understand the effect of opinion 1073 it will be necessary for you to read carefully the pages of the Congressional Record above referred to, to which cover the Senate debate on the subject. You will then observe that the clause inserted by the Senate and last quoted above is really intended to give the taxpayer a square deal and clear the track for the taxpayer after January 1, 1921, but unless opinion 1073 above referred to is modified by a subsequent opinion of the Solicitor's office or by action of the Revenue Commissioner the taxpayer will be forced to pay a tax on the realization from unearned increment accrued prior to March 1, 1913, for the years 1918, 1919 and 1920, and possibly for years subsequent to March 1, 1913.

This will mean that taxpayers affected by this very late decision will be obliged to file amended returns for 1918, 1919 and 1920 and pay the additional tax called for by this decision.

Please note the situation created: The Revenue Department under the Democratic Administration during all these years has permitted this feature of the tax law to sleep, now comes the Revenue Department under the Republican Administration and promulgates a more drastic and unfair interpretation of the income tax law than has ever before been brought forward, an interpretation which does not make for sound government, but interpretation which attacks the safety of property rights, and which undoubtedly will react against the Republican Administration.

Many competent attorneys are of the opinion that this revenue decision 1073 will not stand with the Supreme Court. Why should the Republican Administration in the face of the Republican campaign promise reading taxes go so far off its way to dig up something in the tax law to add this additional burden?

New York, December 27.

The Crows Fly Home.

Katama Bay.
From the Rhin Retainer.
The fire has edged the pine; the day's near done,
This side the hill the twilight wraps its shroud.
About the trees . . . obscure and
blending shadows . . .
And lays the dew mist on the salty
meadow.
A silver tongue rims every flaming
cloud.
And, one by one,
Crows pass against the glory of the sun.
All day I hate the crows; all day I
hate them.
Their frightened, ugly gossip, raucous,
loud.
But when the rack crawls up and
purple shadows
Stretch slimy fingers thro' the salty
meadow.

I face the west, and tho' my head is
bowed
See, one by one,
The crows fly home against the setting
sun.